

EXHIBIT D – Budget & Staffing Plan

Budget for Compensation Period

	Project Category Description	Estimated Hours	Estimated Fees
1.	Litigation Consulting: CCAA Recognition Proceedings	450	CAD \$300,000.00
2.	Fee and Retention Application	75	CAD \$40,000.00
3.	Litigation: Canadian Actions	0	
8.	Litigation: General / All Class Actions	0	

Staffing Plan

Category of Timekeeper	Projected Number of Timekeepers during the Compensation Period	Actual Number of Timekeepers During the Compensation Period	Average Hourly Billing Rate
Partner	6	5	CAD \$841.40
Associate	6	5	CAD \$526.40
Paralegal	1	1	CAD \$378.00
Articling Student	3	2	CAD \$290.50